

CRIMINAL JUSTICE ENHANCEMENT FUND

CJEF

INSTRUCTIONS FOR REPORTING FISCAL YEAR FINANCIAL ACTIVITY

SECTION I (ACCOUNT SUMMARY): Complete this Section after completing Sections II, III, IV, and V.

REVENUE:

BEGINNING FISCAL YEAR BALANCE: Enter on Line A Column 1 the CJEF balance that you began the fiscal year with. The fiscal year begins July 1 of each year.

REVENUE RECEIVED: Enter on Line B Column 1 the total amount of CJEF revenue that was received for the reporting period.

OTHER REVENUE: Enter on Line C Column 1 the total amount of "other" revenue that was generated by CJEF, e.g., reimbursements, refunds, reversions, etc.

TOTAL INTEREST EARNED: Enter on Line D Column 1 the total amount of interest earned for the reporting period.

TOTAL REVENUE AVAILABLE: Add Lines A thru D of Column 1 and enter the total on Line E Column 2.

DISBURSEMENTS: Definitions will be found in Section II.

PASS-THRU TO OTHER ENTITIES: Enter on Line F Column 1 the total amount passed through to other entities for the reporting period.

CONTRACT/AWARDS TO OTHER ENTITIES: Enter on line FG Column 1 the total amount expended on contracts, awards, and/or grants for the reporting period.

NOTE: LINES H THROUGH N ARE OPTIONAL. You may utilize these categories to show a breakdown of your contract/awards total. Enter (in the inset column) the total amounts expended for each line item for the reporting period.

SEMINARS/TRAINING: Enter on Line O Column 1 the total amount expended for this purpose for the reporting period.

MATCH MONIES TO GRANTS: Enter on Line P Column 1 the total amount expended for this purpose for the reporting period.

EXPENSES: If your agency expended CJEF for operational or administrative purposes you must report these expenditures by line item for the reporting period.

NOTE: LINES Q THROUGH W: Enter (in the inset column) the total amount expended for the reporting period.

TOTAL EXPENSES: Add Lines Q thru W (in the inset column) and enter the total on Line X, Column 1.

TOTAL DISBURSEMENTS: Add Lines F, G, O, P and X Column 1 and enter the total on Line Y, Column 1.

TOTAL ENCUMBRANCES: Enter on Line Z Column 1 the total amount encumbered as of June 30.

ENDING FISCAL YEAR BALANCE: Subtract Lines Y and Z from Line E Column 1 and enter the total on Line AA Column 2.

TOTAL PROJECT/PROGRAM COMMITMENTS: Enter on Line AB Column 1 the total amount for projects and/or programs.

AVAILABLE PROGRAM MONEY: Subtract Line AB Column 1 from Line AA Column 2 and enter the amount on Line AC Column 2.

SECTION II (DISBURSEMENTS):

PASS-THRU TO OTHER ENTITIES: This means funds that are distributed to other entities (as prescribed by the appropriate section in A.R.S. Section 41-2401) based on an established formula or method. List each entity individually and enter the amounts passed through in Column 1. Attach additional pages if necessary.

Total Pass-Thru: Add Column 1 and enter the total on Line AF Column 2.

CONTRACT/AWARDS TO OTHER ENTITIES: This means funds that are distributed to other entities by means of an application process and contracts or agreements are established. List each successful applicant separately and the amount awarded in Column 1. Attach additional pages if necessary.

Total Contract/Awards: Add Column 1 and enter the total on Line AF Column 2.

SEMINARS/TRAINING: This means funds that were expended for agency sponsored seminars, training or conferences and the attendees for these events are from other entities. List each event separately and the amount expended in Column 1. Attach additional pages if necessary.

Total Seminars/Training: Add Column 1 and enter the total on Line AF Column 2.

MATCH MONIES TO GRANTS: May be reported in lump sum. Enter the total amount expended for the reporting period in Column 2.

EXPENSES: If your agency expended any CJEF for operational or administrative purposes you must report these expenditures by line item for the reporting period. There are seven categories (line items). Subcategories must be used, within the categories, to avoid over-generalization.

Personal Services: Means base salaries and overtime paid to employees (do not include temporary contract-type employees). Enter the total amount expended for this purpose for the reporting period in Column 2.

Employee Related Expenses: Means benefits paid to the employee (as described in Personal Services); e.g., insurance, retirement, unemployment insurance, FICA, federal/state taxes, etc. May be reported in lump sum. Enter the total amount expended for this purpose for the reporting period in Column 2.

Professional/Outside Services: This means services provided by outside contractors, can include services provided under intergovernmental agreements, etc. This category must be broken down into subcategories. A few subcategories are already listed. You may expand the subcategories as necessary. The subcategory "Other" is to be avoided, if possible, to prevent over-generalization (Use only if there are minimal expenses that do not fall under any other subcategory). Enter the total amounts for each subcategory in Column 1.

Total Professional/Outside Services: Add Column 1 and enter the total on Line O in Column 2.

Travel – In State: Expenses related to travel within the state are to be reported in this category. Travel may be listed in lump sum. Enter the total amount expended for this purpose for the reporting period in Column 2. Related expenses will be:

Public Transportation: Air fare; bus/rail fare; car/airplane rental; local transportation (local bus/trains, shuttles, taxis, parking, bridge/road tolls); and baggage.

Non-Public Transportation: Mileage – private vehicle, airplane mileage and motor pool charges

Subsistence: Lodging and Per Diem.

Miscellaneous: Communications (telephone, telegraph, telex, etc.).

Travel – Out of State: Expenses related to travel outside the state are to be reported in this category. Travel may be listed in lump sum. Enter the total amount expended for this purpose for the reporting period in Column 2. Related expenses will be:

Public Transportation: Air fare; bus/rail fare; car/airplane rental; local transportation (local bus/trains, shuttles, taxis, parking, bridge/road tolls); and baggage.

Non-Public Transportation: Mileage – private vehicle, airplane mileage and motor pool charges

Subsistence: Lodging, Per Diem, and Out-of-Country Per Diem.

Miscellaneous: Communications (telephone, telegraph, telex, etc.).

Other Operating Expenses: This category must be broken down into subcategories. A few subcategories are already listed. You may expand the subcategories as necessary. The subcategory "Other" is to be avoided, if possible, to prevent over-generalization. (Use only if there are minimal expenses that do not fall under any other subcategory). Enter the total amounts for each subcategory in Column 1.

Advertising: Expenses related to costs associated with the purchase of advertising space in newspapers, periodicals, etc. or related to the purchase of media air time.

Postage and Delivery Services: Expenses related to the cost of mailing items via post office or central mail room and expenses related to delivery or courier services.

Telecommunications: Expenses related to the costs associated with telegrams, cablegrams, teletype service or telephone charges; e.g., line costs, equipment, local/long distance calls, etc.

Insurance: Expenses related to insurance payments made on offices, buildings, etc.

Lease/Rental – Land and Buildings: Expenses related to the payments of lease/purchase of buildings, lease/rent payments for office spaces, etc.

Lease/Rental – Data Processing: Expenses related to the costs associated with the rental of computer equipment (mainframes/peripherals), software, etc.; e.g., Lexis, Westlaw.

Lease/Rental – Vehicles: Expenses related to the costs associated with the lease/rental or lease purchase payments for aircraft, automobiles, pickups, trucks, etc.

Lease/Rental – Other Equipment: Expenses related to the lease/rental or lease purchase of equipment not included in any other lease/rental description; e.g., pagers, radios, educational, office equipment/furniture, reproduction, medical, etc.

Printing and Photography: Expenses related to costs associated with internal and external printers or photographers. This includes the purchase of film or film developing and binding or quick copy services.

Repairs and Maintenance: Expenses related to the repair and maintenance of data processing equipment, furniture, equipment, vehicles, copiers, etc.

Operating Supplies: Expenses related to the purchase of: data processing supplies (tapes, disks, paper, ribbons, toner, etc.); envelopes, stationery, and forms; reproduction supplies (toner, developer, paper, fuser oil, etc.); library supplies (does not include books/periodicals/subscriptions); miscellaneous office supplies (pencils, pens, pads, etc.).

Vehicle Expenses: Expenses related to the purchase of tires, tubes, batteries, gas, etc.

Utilities & Related Expenses: Expenses related to electricity, gas, water.

Books: Expenses related to the purchase of books, periodicals, publications, etc.

Dues: Expenses related to the costs of membership fees.

Registration Fees: Expenses related to the costs of registration fees for conferences, seminars, etc. for agency personnel.

Software: Expenses related to the purchase of software.

Subscriptions/Publications: Expenses related to the purchase of periodicals, leaflets, newspapers, etc.

Indirect Costs: An indirect cost is an expense which cannot be incurred for the joint or common benefit of the agency, e.g. the operation and maintenance of buildings. Although there are no hard rules, the costs of central support are generally treated as an indirect cost.

Seminars/Training/Education: Expenses related to agency personnel only.

Other: Minimal expenses that do not fall under any of the previous descriptions. This subcategory is to be avoided, if possible, to prevent over-generalization.

Total Other Operating Expenses: Add Lines R thru AL in Column 1; enter the total on Line AM in Column 2.

Equipment: This category must be broken down into subcategories. A few subcategories are already listed. You may expand the subcategories if necessary. The subcategory "Other" is to be avoided, if possible, to prevent over-generalization (Use only if there are minimal expenses that do not fall under any other subcategory). Enter the total amounts for each subcategory in Column 1.

Office Furniture/Equipment: Expenses related to the purchase of desks, chairs, bookcases, filing cabinets, tables, calculators, typewriters, copiers.

Data Processing: Expenses related to the purchase of mainframes, peripheral equipment, modems, PC's, etc.

Surveillance: For the purchase of pen registers, radios, pagers, body bugs, etc.

Transportation: For the purchase of automobiles, pickups, trucks, aircraft, etc.

Other: Minimal expenses that do not fall under the subcategories already listed. This subcategory is to be avoided if possible to prevent over-generalization.

Total Equipment: Add lines AN thru AR in Column 1 and enter the total on Line AS in Column 2.

Total Disbursements: Add the totals entered in Column 2 (starting on Page 3) and enter the total disbursements on Line AU in Column 2.

SECTION III (Encumbrances): An encumbrance is an obligation or reservation of monies to be expended for a project, commodities, or services not yet rendered or received within the month after the close of fiscal year (an actual Purchase Order Number was issued). List each encumbrance separately and enter the amount in Column 1. Attach additional pages if necessary.

Total Encumbrances: Add Column 1 and enter the total on Line AE, Column 2.

SECTION IV (Project/Program Commitments): This section is for those projects and/or programs that have been committed to but cover a particular time period that the normal encumbrance procedure will not accommodate. Each project/program must be listed separately. Give a brief description of the project and/or program and enter the estimated dollar amount in Column 1. Attach additional pages if necessary.

Total Project/Programs: Add Column 1 and enter the total on Line I, Column 2.